

Tax Alert

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Finance (Miscellaneous Provisions) Act 2022

The Finance (Miscellaneous Provisions) Bill 2022 has been voted with minor amendments in Parliament, and received Presidential assent on 02 August 2022.

Please refer to our [Tax alert – Finance Bill 2022](#) for the key tax measures brought by the Finance Bill 2022.

The key amendment made to the Bill relates to a drafting error which we highlighted on page 8 of our [Tax alert – Finance Bill 2022](#). This has now been corrected.

Hence, under the Finance Act 2022, where a company carrying its business outside of Mauritius but has an employee working remotely from Mauritius, the gross income attributable to the work of that employee shall be deemed to be income derived from Mauritius. However, this will not apply where the:

- Employee is holder of a premium visa; and
- Core business activity of the company is outside of Mauritius.

This amendment provides clarity to non-resident companies as they will not create a taxable presence in Mauritius where their employees come to work in Mauritius under the work-from-anywhere policy.

If you wish to discuss further, feel free to reach out to us.



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This document is based on our interpretation of the current tax laws and international tax principles. These laws and principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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